

IN THE SPECIFICATION

Page 10 line 4, delete "source";
 Page 16 line 13, change "positons" to --positions--;
 Page 19 line 19, change "generates" to --generate--'
 Page 23 line 7, change "positon" to --position--;
 Page 24 line 19, change "R2R" to --52R--;
 Page 27 line 6, change "SL1" to --SL1--.

IN THE CLAIMS

Please amend claims 1-8 by rewriting same to read as follows.

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 1. (Amended) An audio reproducing apparatus, comprising:
 a first signal processing circuit for processing input
 audio signals of N channels;
 generating and processing means for inputting left
 channel directional components and right channel directional
 components of [the] output audio signals of [said] the first
 signal processing circuit and generating signals that represent
 [the] positions of sound images corresponding to the left channel
 directional components and right channel directional components
 as sound image components; *element 2*
 a second signal processing circuit for processing audio
 signals [that are] output from [said] the generating, and
 processing means on each channel so as to [equivalently
 accomplish a] produce output audio signals having an equivalent
 sound field of M (where $M \leq N$) electrical - acoustic converting
 units; *element 3*

first signal processing means for [supplying] receiving the output audio signals of [said] the second signal processing circuit, [to the M electric - acoustic converting units, causing the M electric - acoustic converting units to reproduce the output audio signals,] and localizing the sound images of the ^{element} audio signals at any [positions] position of [the] a listener;

[audio signals that are output to the M electric-acoustic converting units;] and

second signal processing means for [inputting] receiving the audio signals from the first signal processing means and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both [the] ears of the listner, 5

wherein the output audio signals of [said] the second signal processing means are reproduced with the M electric - acoustic converting units.

HA2. (Amended) An audio reproducing apparatus, comprising:
a first signal processing circuit for processing input audio signals of N channels;

a [variably] variable attenuating circuit for inputting left channel directional components and right channel directional components of [the] output audio signals of [said] the first signal processing circuit, varying [the] amounts of sound images corresponding to the left channel directional components as sound image components, and outputting signals that represent [the]

positions of the sound images;

a second signal processing circuit for processing audio signals [that are] output from [said] variably the variable attenuating circuit on each channel so as to [equivalently accomplish a] produce output audio signals having an equivalent sound field of M (where $M \leq N$) electrical - acoustic converting units;

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first signal processing means for [supplying] receiving output audio signals of [said] the second signal processing circuit [to the M electric - acoustic converting units, causing the M electric - acoustic converting units to reproduce the output audio signals,] and localizing sound images of the audio signal at any [positions] position of [the] a listener;

[audio signals that are output to the M electric - acoustic converting units;] and

second signal processing means for [inputting] receiving the audio signals from the first signal processing means and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both [the] ears of the listener,

wherein the output audio signals of [said] the second signal processing means are reproduced with the M electric - acoustic converting units.

43. (Amended) An audio reproducing apparatus, comprising:
a first signal processing circuit for processing input

audio signals of N channels;

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 a variable phase circuit for inputting left channel directional components and right channel directional components of [the] output audio signals of [said] the first signal processing circuit, varying [the] phases of the output audio signals corresponding to the left channel directional components and right channel directional components as sound image components, and outputting audio signals that represent [the] positions of the sound images;

a second signal processing circuit for processing the audio signals that are output from [said] the variable phase circuit on each channel so as to [equivalently accomplish a] output audio signals having an equivalent sound field of M (where $M \leq N$) electrical - acoustic converting units;

first signal processing means for [supplying] receiving output audio signals of [said] the second signal processing circuit [to the M electric - acoustic converting units, causing the M electric - acoustic converting units to reproduce the output audio signals,] and localizing sound images of the audio signals at any [positions] position of [the] a listener;

audio signals that are output to the M electric - acoustic converting units; and

second signal processing means for inputting the audio signals and from the first signal processing means equivalently processing the audio signals corresponding to transfer functions

from the M electric - acoustic converting units to both [the] ears of the listener,

wherein the output audio signals of [said] the second signal processing means are reproduced with the M electric - acoustic converting units.

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4. (Amended) An audio reproducing apparatus comprising:
a first signal processing circuit for processing input audio signals of N channels;

first generating and processing means for inputting left channel directional components and right channel directional components of [the] output audio signals of [said] the first signal processing circuit and generating output audio signals that represent [the] positions of sound images corresponding to the left channel directional components and right channel directional components as sound image components;

second generating and processing means for generating audio signals corresponding to synchronous components of the output audio signals of [said] the first signal processing circuit;

a second signal processing circuit for processing the audio signals that are output from [said] the second generating and processing means on each channel so as to [equivalently accomplish a] produce output audio signals having an equivalent sound field of M (where $M \leq N$) electrical - acoustic converting units;

first signal processing means for [supplying] receiving output audio signals of [said] the second signal processing circuit [to the M electric - acoustic converting units, causing the M electric- acoustic converting units to reproduce the output audio signals,] and localizing sound images of the audio signals at any [positions] position of [the] a listener;

ACnt. [the audio signals that are output to the M electric - acoustic converting units;] and

second signal processing means for [inputting] receiving the audio signals from the first signal processing means and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both [the] ears of the listener,

wherein the output audio signals of [said] the second signal processing means are reproduced with the M electric - acoustic converting units.

45. (Amended) An audio reproducing apparatus, comprising:
a first signal processing circuit for processing input audio signals of N channels;

a [variably] variable attenuating circuit for inputting left channel directional components and right channel directional components of [the] output audio signals of [said] the first signal processing circuit, varying [the] an amount of attenuation corresponding to the left channel directional components and right channel directional components as sound image components,

and outputting signals that represent [the] positions of [the] sound images;

generating and processing means for generating audio signals corresponding to synchronous components of the output audio signals of [said] the first signal processing circuit;

Al Gmt, a second signal processing circuit for processing the audio signals that are output from [said] the generating and processing means on each channel so as to [equivalently accomplish a] produce output audio signals having an equivalent sound field of M (where $M \leq N$) electrical - acoustic converting units;

first signal processing means for [supplying] receiving the output audio signals of [said] the second signal processing circuit [to the M electric - acoustic converting units, causing the M electric - acoustic converting units to reproduce the output audio signals] and localizing producing audio signals sound images of the signals, at any [positions] position of [the] a listener;

[the audio signals that are output to the M - electric acoustic converting units;] and

second signal processing means for [inputting] receiving the audio signals from the first signal processing means and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both [the] ears of the listener;

wherein the output audio signals of [said] the second

signal processing means are reproduced with the M electric - acoustic converting units.

46. (Amended) An audio reproducing apparatus, comprising:
a first signal processing circuit for processing input audio signals of N channels;

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a variable phase circuit for inputting left channel directional components and right channel directional components of [the] output audio signals of [said] the first signal processing circuit, varying [the] phases of the audio signals corresponding to the left channel directional components and right channel directional components as sound image components, and outputting signals that represent [the] positions of the sound images;

generating and processing means for generating audio signals corresponding to synchronous components of output signals of [said] the first signal processing circuit;

a second signal processing circuit for processing audio signals that are output from [said] the generating and processing means on each channel so as to [equivalently accomplish a] produce output audio signals having an equivalent sound field of M (where $M \leq N$) electrical - acoustic converting units;

first signal processing means for [supplying] receiving the output audio signals of [said] the second signal processing circuit to the M electric - acoustic converting units, causing the M electric - acoustic converting units to reproduce the

output audio signals at any [positions] position of [the] a listener;

[the audio signals that are output to the M electric - acoustic converting units;] and

second signal processing means for [inputting] receiving the audio signals from the first signal processing means and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both [the] ears of the listener,

wherein the output audio signals of [said] the second signal processing means are reproduced with the M electric - acoustic converting units.

47. (Amended) The audio reproducing apparatus as set forth in [claim] claims 1, 2, 3, 4, 5, or 6,

wherein the input signals are signals of which the audio signals of P channels (where $P \geq N$) have been converted into the audio signals of Q channels (where $P > Q$), and

wherein the apparatus further comprises:

a converting circuit for converting the [input] audio signals of Q channels into the audio signals of N channels (where $P \geq N > Q$).

48. (Amended) The audio reproducing apparatus as set forth in [claim] claims 1, 2, 3, 4, 5, or 6, further comprising:

output means for supplying the output audio signals of